

The Revenue Committee reports the bill back to General File with committee amendments attached.

SENATOR LABEDZ: Senator Johnson, on the committee amendments.

SENATOR V. JOHNSON: Madam Speaker and members of the body, the committee amendments to LB 30 are relatively straightforward. Each of the amendments...they are all put together into one amendment. One of the four amendments that the committee voted on was simply a little language clean up that was not a big deal. The second of the four amendments that the committee voted on said that all counties that had completed a soil survey had to use that soil survey as part of their assessment and valuation process. There were apparently twelve counties that in 1984 did complete the soil survey, which has been an ongoing study for purposes of more adequately assessing and valuing agricultural and ranchland, and again at the suggestion of the Department of Revenue the committee concluded that it was important that those twelve counties include the results of that soil survey in their agricultural and ranchland valuation manuals. So that is one of the amendments that is included as a committee amendment. We heard a total of seven other ag land valuation bills, including four by Senator Warner and Senator Warner called to the committee's attention two small points with respect to LB 30 and we have included those points in the amendments. And the first one is this. Senator Warner says that we want to make certain that we do have some definition of agriculture and ranchland or agricultural and horticultural land which does not in any way conflict with current greenbelt definitions because if we have a conflict with the current greenbelt definitions, we essentially eviscerate the greenbelt provisions. And so again as part of the overall committee amendments we have made certain that there is a definition of agricultural and horticultural land that does not conflict with the current greenbelt definitions. And, finally, Senator Warner has noted that we use the expression "actual value" throughout a fair amount of our evaluation and tax statutes and inasmuch as LB 30 and all of the ag and ranchland bills represent departures from actual value as we know it to be, it is